

## EXHIBIT M – LIHTC CERTIFICATION OF STUDENT ELIGIBILITY

Property Name: \_\_\_\_\_ Property Number: \_\_\_\_\_  
 Applicant/Resident: \_\_\_\_\_ Unit Number: \_\_\_\_\_

### DEFINITION OF FULL-TIME STUDENT

For the purpose of this form, a full-time student is defined as one who is, has or will be carrying a full-time subject load or attending an educational institution accredited with a degree or certificate program (including K-12 school age children) during any portion of five months within the current calendar year. Verification of "Full time" status must be verified by the educational institution.

### THIS SECTION TO BE COMPLETED BY APPLICANT/RESIDENT

To qualify under the Section 42 program rules, any low income tax credit household that is made up of all Full time Students, the household must meet one of the five exemptions (Ref. Section 42(i)(3)(D) and HR3221).

#### CHECK ONE

- 1)  **This household is NOT comprised ENTIRELY of full-time students as defined above.**  
 The qualifying household member is a verified part-time student.
- 2)  **This household is comprised of ALL full-time students, but the following exemption applies:**

#### **ALL members of this household:**

- The entire household is composed of a Head of Household who is a single parent with dependent children; the parent is not a dependent and the dependent child(ren) are not listed as dependents (as defined in IRC Section 152) on any other third party tax return, other than a parent of the dependent child(ren) in the household .
- The entire household is composed of individuals who are married that are eligible to file or file a joint tax return.

#### **ANY member of this household:**

- A member of this household is receiving assistance under Title IV of the Social Security Act (TANF).
- A member of this household is enrolled in a job-training program receiving assistance under the Job Training Partnership Act/1998 Workforce Investment Act or under other similar Federal, State, or Local government agency funded programs.
- A student member of this household has previously received foster care and placement assistance by the State agency plan under Title IV, part B or E of the Social Security Act. (HR3221; effective date 7/30/2008)

**NOTE: Any student household exemption marked above must be verified and qualification documented in the property household file for review.**

I understand that this Certification is made part of the qualification process to determine eligibility for residency. Any misrepresentation herein will be considered a material breach of the Lease Agreement and subject me to immediate eviction. Under penalties of perjury, I certify the above information to be true, as of the date shown below.

APPLICANT / RESIDENT	/	/	APPLICANT / RESIDENT	/	/
DATE			DATE		
APPLICANT / RESIDENT	/	/	APPLICANT / RESIDENT	/	/
DATE			DATE		